

_____ COUNTY
2007 COMPLIANCE GUIDE SUPPLEMENT

Purpose: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

Conclusion: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY07	FY08
Incharge		
Manager		
Independent Reviewer		

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In addition to the updated County Compliance Guide, we have made available this 2007 County Compliance Guide Supplement which details all changes made to the prior year County Compliance Guide. This supplement may be used to update the prior year compliance guide in lieu of completing a new guide each year.

COUNTY 2007 COMPLIANCE GUIDE SUPPLEMENT

			FY07				FY08			
	Category	Non-compliance Noted/FY	Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
AUDIT PLANNING: 1. b. (07) Determine and document whether minutes were published (including the reason for the claim) as required by Chapter 349.18 of the Code of Iowa.			Risk: H M L				Risk: H M L			

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		Non-compliance Noted/FY		FY07				FY08				
	Category			Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
				Risk:	H	M	L	Risk:	H	M	L	
RECEIPTS/REVENUES:												
2. b. (07) Determine that hotel/motel tax receipts were expended in accordance with Chapter 423A.7 (4) of the Code of Iowa.												

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				FY07				FY08			
	Cate- gory	Non-compl iance Noted/FY		Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
DISBURSEMENTS:				<u>Risk:</u> H M L				<u>Risk:</u> H M L			
3.	d.	(07)	Real property acquired for an urban renewal project was acquired in accordance with Chapter 403.5(4) of the Code of Iowa and after the Board approved the urban renewal project.	2							
4.		(07)	For capital projects and other construction contracts (for Code requirements applicable prior to 1-1-07, refer to the 2006 Compliance Guide):								
a.		(07)	For public improvements, other than road, bridge and culvert projects, with estimated total cost in excess of the competitive bid threshold in Chapter 26.3 or as established in Chapter 314.1B (\$100,000 effective 1-1-07), determine competitive bid and public hearing procedures specified in Chapter 26 were followed:	2							
1)		(07)	Determine the County advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and published notice more than 20 days but not more than 45 days before the date for filing bids.	2							
2)		(07)	Determine the County published notice of the public hearing not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa.	2							

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[illegible]

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[illegible]

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		Non-compliance Noted / FY		FY07				FY08			
	Category		Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks	
			Risk:	H	M	L	Risk:	H	M	L	
BUDGETS:											
3. (07) Determine the following regarding the Tax Increment Debt Certificate:											
a. (07) The amounts certified represent loans, advances, indebtedness of bonds which quality for payment from County TIF revenues for each urban renewal area in the County in accordance with Chapter 403.19(5)(a) of the Code of Iowa and the certificate was filed by December 1.				2							
b. (07) The County certified a reduction to the amount previously certified by December 1 in the year action was taken which resulted in the reduction, as required by Chapter 403.19(5)(b) of the Code of Iowa. (Reductions may result from payment from sources other than TIF revenue, reduction of required principal and interest payments due to refunding or refinancing of the obligation or for any other reason.)				2							

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				Selected	Done By	WP Ref	Remarks	Selected	Done By	WP Ref	Remarks
ADDENDUM: PAYROLL: 3. (07) For Counties having a population of 200,000 or less, determine that the annual salary of the full-time County Attorney is between forty-five percent and one hundred percent of the annual salary received by a District Court Judge as provided by Chapter 331.752(5) of the Code of Iowa. (\$ 126,020 from July 1, 2006 to June 30, 2007.)	4			<u>Risk:</u>	H	M	L	<u>Risk:</u>	H	M	L